

By: Blanco

S.B. No. 1904

A BILL TO BE ENTITLED

AN ACT

relating to authorizing the extension of deadlines for filing or paying state taxes for persons adversely affected by a disaster.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Section 111.058, Tax Code, is amended to read as follows:

Sec. 111.058. FILING OR PAYMENT EXTENSION BECAUSE OF ~~[NATURAL]~~ DISASTER. (a) In this section, "disaster" has the meaning assigned by Section 418.004, Government Code.

(b) The comptroller may grant to a person whom the comptroller finds to be adversely affected by a ~~[victim of a natural]~~ disaster an extension ~~[of not more than 90 days]~~ to make or file a return or pay a tax imposed by this title. The extension may not exceed 90 days unless the governor by executive order issued under Chapter 418, Government Code, authorizes or orders a longer extension.

(c) ~~[(b)]~~ The person owing the tax may file a request for an extension at any time before the expiration of 90 days after the original due date or at a later date provided by the comptroller.

(d) The comptroller may grant an extension to all persons in a location or belonging to a category adversely affected by a disaster and may waive the requirement that those persons file a request under Subsection (c) to receive the extension.

(e) ~~[(c)]~~ If an extension under this section is granted,

1 interest on the unpaid tax does not begin to accrue until the day  
2 after the day on which the extension expires, and tax penalties are  
3 assessed and determined as though the last day of the extension were  
4 the original due date.

5 (f) The governor may by executive order issued under Chapter  
6 418, Government Code, require the comptroller to take any action  
7 under this section.

8 SECTION 2. This Act takes effect immediately if it receives  
9 a vote of two-thirds of all the members elected to each house, as  
10 provided by Section 39, Article III, Texas Constitution. If this  
11 Act does not receive the vote necessary for immediate effect, this  
12 Act takes effect September 1, 2021.